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HOUSE BILL 1081

**47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005**

INTRODUCED BY

Rick Miera

AN ACT

RELATING TO PUBLIC SCHOOLS; REQUIRING ALL PUBLIC SCHOOLS AND SCHOOL DISTRICTS TO USE THE PUBLIC EDUCATION DEPARTMENT-APPROVED CHART OF ACCOUNTS FOR ACCOUNTING AND BUDGETING; REQUIRING CERTIFICATION OF TRUE REPORTING; PROVIDING PENALTIES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 22-8-5 NMSA 1978 (being Laws 1967, Chapter 16, Section 59, as amended) is amended to read:

"22-8-5. ~~RULES--PROCEDURES--~~CERTIFICATIONS--PENALTIES.--

A. Beginning no later than July 1, 2006, the department, in consultation with the state auditor, shall establish rules and procedures for a uniform system of accounting and budgeting of funds for all public schools and school districts of the state. [~~The rules, including revisions or amendments, shall become effective only upon approval by the~~

underscored material = new  
[bracketed material] = delete

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1 ~~state board and filing with the state records center and~~  
2 ~~publication. A copy shall also be filed with the department of~~  
3 ~~finance and administration.]~~

4 B. All public schools and school districts shall  
5 comply with [~~the rules and procedures prescribed and shall,~~  
6 ~~upon request~~] department requests to submit additional reports  
7 concerning finances to the department. In addition, upon  
8 request, all public schools and school districts shall file  
9 reports with the department containing pertinent details  
10 regarding applications for federal money or federal grants-in-  
11 aid or regarding federal money or federal grants-in-aid  
12 received, including details of programs, matching funds,  
13 personnel requirements, salary provisions and program numbers,  
14 as indicated in the catalog of federal domestic assistance, of  
15 the federal funds applied for and of those received.

16 C. Whoever signs a school district or charter school  
17 budget report for submission to the department shall certify in  
18 writing that the report contains correct classification of  
19 expenditures and true reporting of public school funds under the  
20 school district's or charter school's control. An intentional  
21 misclassification of expenditures or untrue reporting of public  
22 school funds shall constitute just grounds for suspending or  
23 revoking any license issued to that person by the department.  
24 The department may take whatever other action is provided for by  
25 law and rule against any person who makes or assists in making

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